

EXHIBIT 51

ROHDE & VICTOROFF

A LAW PARTNERSHIP

(INCLUDING A PROFESSIONAL CORPORATION)

STEPHEN F. ROHDE**
GREGORY T. VICTOROFF

1880 CENTURY PARK EAST

SUITE 411

TELEPHONE (310) 277-1482
FACSIMILE (310) 277-1485

*A PROFESSIONAL CORPORATION
*ALSO ADMITTED IN NEW YORK

LOS ANGELES, CALIFORNIA 90067-1604

November 19, 1997

Mr. Joseph Calamari
President
Marvel Comics
387 Park Avenue South
New York, NY 10016

Re: Jack Kirby

Dear Mr. Calamari:

As you may know, I represent Roz Kirby on behalf of the Estate of Jack Kirby. Roz is dedicated to fostering Jack's reputation as one of the greatest comic book artists of all time. At the outset let me assure you that Roz is not challenging Marvel's rights in the various characters which Jack created. Any issues regarding ownership have long since been put to rest.

Instead, we are writing to you to address the desire for Jack to receive credit on forthcoming motion pictures and television projects based on characters such as "The Fantastic Four," "Silver Surfer," "Thor" and "The Incredible Hulk".

A week does not pass that Roz, and those close to her who loved and respected Jack, are not asked by a fan, an artist or a writer whether Jack will receive his well-deserved credit as co-creator of these phenomenal characters.

You cannot imagine the goodwill that DC has enjoyed over the years based on its decision to give Jack credit on "The Demon", "Kamandi" and the "New Gods," including special credit when the "New Gods" appeared with "Superman." (Speaking of "Superman", DC did the right thing in giving credit to Siegel and Shuster, as was done with Bob Kane on "Batman" and William Moulton Marston aka Charles Moulton on "Wonder Women.") Ask Paul Levitz if he ever regrets giving Jack the credit he deserved.

Stan Lee has graciously acknowledged Jack's role publicly and privately but only Marvel can give Jack the official credit. Editorially Marvel has done that on many occasions: Marvel's 1981 "Fantastic Four" Special ("Stan and Jack are the creators of the Fantastic Four"); "Son of Origins of Marvel Comics" (1975) by Stan Lee ("When [Jack] brought ["The Galactus Trilogy"] to me so that I could add the dialogue and captions, I was surprised to find a brand-new character floating around the artwork - a

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FOR IDENTIFICATION
LESLIE L. WHITE
DATE: 11/9/10

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silver-skinned, smooth-domed, sky-riding surfer atop a speedy flying surfboard") and the November 7, 1997 issue of COMICS BUYER GUIDE ("Marvel's Stan Lee (who created the character [Silver Surfer] with Jack Kirby" and various references the efforts of the Art Director and artists to make the program look like "Jack Kirby's Silver Surfer").

This is a time for Marvel to rebuild and solidify its stature among all those who buy comics, go to the movies and watch television. There is a huge wellspring of loyalty and devotion towards Jack which will redound to Marvel's endless benefit when the words "Created by Stan Lee and Jack Kirby" appear on these productions and in their advertising and promotion. There is no downside, but the absence of credit could generate bad will among Jack's devoted fans.

I understand that the "Silver Surfer" cartoon show will soon hit the air so this is an opportune time to address the issue of screen credits. I would be most grateful if you would call me as soon as possible to discuss our request and to explore how Marvel and Roz can work together to continue to honor Jack's memory.

Thank you for your time and consideration.

Very truly yours,
ROHDE & VICTOROFF

STEPHEN F. ROHDE

SFR:ido

cc: Roz Kirby

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bcc: Mark Evanier

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